

Exhibit M

Cash Receipts and Disbursements, Net Cash Gain or Loss, Unpaid Obligations and Receivables

Pursuant to Local Rule 1007-2(b)(3), the following provides, for the 30-day period following the Petition Date, the estimated cash receipts and disbursements, net cash gain or loss, and obligations and receivables expected to accrue but remain unpaid, other than professional fees.

Entity	Category	Amount
Herman Kiefer Development, LLC	Cash Receipts	\$6,744
Herman Kiefer Development, LLC; Virginia Park 1, LLC; Virginia Park 2, LLC	Cash Disbursements	(\$81,367)
	Net Gain/Loss	(\$74,623)
Herman Kiefer Development, LLC	Unpaid Obligations	\$8,595,977
Virginia Park 1, LLC	Unpaid Obligations	\$541,767
Virginia Park 2, LLC	Unpaid Obligations	\$2,090,164
	Uncollected Receivables	-